

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2023-051
November 2022

INDIAN RIVER COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. David K. Moore served as Superintendent of the Indian River County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Mara Schiff	1
Jacqueline Rosario	2
Dr. Peggy Jones, Vice Chair from 11-16-21	3
Teri L. Barenborg, Chair from 11-16-21, Vice Chair through 11-15-21	4
Brian M. Barefoot, Chair through 11-15-21	5

The team leader was Tim L. Tucker, CPA, and the audit was supervised by Clare Waters, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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INDIAN RIVER COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Indian River County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-015. Our operational audit disclosed the following:

Finding 1: The District did not always provide the required youth mental health awareness and assistance training.

Finding 2: District school safety procedures need improvement to ensure and demonstrate that school resource officers complete required mental health crisis intervention training.

Finding 3: The District did not comply with State law by timely posting on the District Web site graphical representations of summary financial efficiency data and fiscal trend information.

Finding 4: For a District guaranteed maximum price construction project, District personnel did not verify that:

- Subcontractors with contracts for services totaling \$1 million were competitively selected by the project's construction management entity (CME).
- The subcontractors were qualified.
- Payments to the CME for subcontractor services agreed with the subcontractor contracts.

Finding 5: Contrary to State law, the District did not state in writing the purpose for collecting certain student social security numbers (SSNs); provide individuals with a written statement indicating that the collection of the SSNs was authorized under State law and identifying the specific State law governing the collection of SSNs; or indicate whether the student identification number assigned to students was an SSN.

BACKGROUND

The Indian River County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Indian River County. The governing body of the District is the Indian River County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2021-22 fiscal year, the District operated 22 elementary, middle, high, and specialized schools; sponsored 5 charter schools; and reported 17,242 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Youth Mental Health Awareness and Assistance Training

Pursuant to State law,¹ the District received a mental health assistance allocation totaling \$764,227 for the 2021-22 fiscal year to establish or expand school-based mental health care services and related training. In addition, State law² requires the District to designate a school safety specialist who, among other things, is to ensure that school personnel receive youth mental health awareness and assistance training.

Our discussions with District personnel and examination of District records disclosed that the District designated a school safety specialist; however, District procedures were not always effective to ensure that the District complied with mental health training requirements. Specifically, as of May 2022, we determined that only 422 (20 percent) of the District's 2,124 school personnel had completed the required training. District personnel indicated that the COVID-19 pandemic impacted the training because in-person training opportunities were limited, and the District lacked virtual trainers.

Without the required training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing mental health awareness and assistance training, the District cannot demonstrate compliance with State law.

Recommendation: The District should enhance procedures to ensure that all District school personnel receive youth mental health awareness and assistance training.

Finding 2: School Safety – School Resource Officer Services

State law³ requires the Board and the Superintendent to partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility. SROs are to be certified law enforcement officers and, among other things, are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

During the 2021-22 fiscal year, the Board and District charter schools contracted with the Indian River County Sheriff's Office, the City of Sebastian, and the City of Vero Beach to provide 30 SROs for 22 District schools and 5 charter schools. The agreements provided an assurance that the SROs assigned had completed mental health crisis intervention training; however, the agreements did not require documentation of the SROs mental health training and District records did not evidence that the SROs received the required training. In response to our inquiry, District personnel indicated that they relied on the law enforcement agencies to ensure that the SROs completed the required training. Notwithstanding, such reliance provides District management with limited assurance that the required training was properly completed. Subsequent to our inquiry, District personnel obtained documentation

¹ Section 1011.62(14), Florida Statutes.

² Section 1012.584, Florida Statutes.

³ Section 1006.12(1), Florida Statutes.

in July 2022 from the law enforcement agencies demonstrating that 29 of the 30 SROs had completed the required training.

Absent effective procedures to ensure and document that SROs complete required mental health crisis intervention training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to demonstrate compliance with State school safety laws. Such enhancements should include documented verification that SROs complete the required mental health crisis intervention training.

Finding 3: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,⁴ the District must post on the District Web site, for each public school within the District and for the District, certain graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund's ending fund balance not classified as restricted.

At the time of our review in May 2022, the District Web site lacked the required graphical representations. In response to our inquiry, District personnel indicated that some of the required data was compiled but none of the required representations was posted to the District Web site because of an oversight. Subsequent to our inquiry, the District posted the representations on the District Web site by September 2022.

Providing the required transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

Recommendation: The District should continue efforts to comply with the statutory transparency requirements. Such efforts should include timely posting on the District Web site graphical representations of summary financial efficiency data and fiscal trend information for each public school within the District and for the District.

⁴ Section 1011.035(2), Florida Statutes.

Finding 4: Construction Manager – Subcontractor Selection, Qualifications, and Payment Monitoring

Under the construction management entity (CME) process, contractor profit and overhead are contractually agreed upon, and the CME is responsible for all scheduling and coordination in both the design and construction phases and for the successful, timely, and economical completion of the construction project. The CME may be required to offer a guaranteed maximum price (GMP), which allows for the difference between the actual cost of the project and the GMP amount, or the net cost savings, to be returned to the District.

State law⁵ establishes certain certification requirements for persons engaged in construction contracting, including licensing requirements for specialty contractors such as electrical, air conditioning, plumbing, and roofing contractors. Good business practices dictate that District personnel monitor the CME subcontractor selection and payment processes to ensure that services are obtained from qualified subcontractors at the lowest cost consistent with acceptable quality and to realize maximum cost savings under the GMP contract.

In September 2021, the Board entered into a contract with a CME for the Glendale Elementary Cafeteria (Glendale) Project. In December 2021, the Board approved the Glendale Project final GMP contract for \$2.6 million, which included 11 subcontractor contracts totaling \$1 million. Our examination of District records and discussions with District personnel disclosed that the District did not have procedures to require District personnel attendance at, nor did District personnel attend, the CME subcontractor bid openings to verify that the CME competitively selected subcontractors.

In addition, the District did not obtain subcontractor bids and related tabulation sheets, evidence of licensure, or contracts from the CME and, consequently, did not verify that the subcontractors were qualified or paid in accordance with the GMP contract. In response to our inquiry, District personnel indicated that they relied on the CME subcontractor selection, qualification, and payment processes; however, such reliance provided the District with limited assurance that subcontractor services were obtained from qualified providers at the lowest cost consistent with acceptable quality.

In response to our request, District personnel obtained subcontractor bid tabulation sheets, evidence of licensure, and contracts totaling \$423,956 for five selected subcontractors. Our examination of those documents, along with applicable comparisons to the Glendale Project GMP contract and CME billings and related payments for subcontractor services totaling \$103,339, disclosed that the subcontractors were properly selected, qualified, and paid. However, our procedures cannot substitute for the District's responsibility to properly monitor subcontractor selection, qualification, and payment processes. Absent such monitoring efforts, the District may not realize maximum cost savings under a GMP contract or may receive services from unlicensed subcontractors.

Recommendation: To ensure that the District realizes maximum cost savings under a GMP contract, the District should establish procedures to require and document District personnel attendance at CME subcontractor bid openings and verify that the CME selected and contracted with qualified subcontractors with the lowest bid consistent with acceptable quality. In addition, to ensure the appropriateness of CME payments for subcontractor services, the

⁵ Chapter 489, Florida Statutes.

District should verify that subcontractor bids, related tabulation sheets, and contracts agree with the GMP contract and CME billings for those services.

Finding 5: Social Security Numbers

The Legislature has recognized in State law⁶ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining such information to ensure its confidential status.

State law provides that the District may not collect an individual's SSN unless the District has stated in writing the purpose for its collection and unless it is specifically authorized by law to do so, or is imperative for the performance of the District's duties and responsibilities as prescribed by law. Additionally, State law requires that if the District collects an individual's SSN, it must provide that individual with a written statement indicating whether the collection of the SSN is authorized or mandatory under Federal or State law and identifying the specific Federal or State law governing the collection, use, or release of SSNs for each purpose for which an SSN is collected. Pursuant to State law,⁷ the District is to request SSNs from students who enroll in the District and indicate whether the student identification number assigned to a student is an SSN. However, a student is not required to provide his or her SSN as a condition for enrollment.

During the 2021-22 fiscal year, the District enrolled 1,746 students and collected SSNs from 1,133 of those students. However, District personnel did not always comply with State law governing the collection of student SSNs. Specifically, the District did not state in writing the purpose for collecting the SSNs; provide individuals with a written statement indicating that the collection of the SSN was authorized under State law and identify the specific State law governing the collection of SSNs; or indicate whether the student identification number assigned to the student was an SSN. In response to our inquiry, District staff indicated that they were not aware that a written statement was required to be provided because the provision of SSNs was optional and identification numbers assigned to students were not SSNs. Subsequent to our inquiry, in July 2022 District personnel indicated that the required notifications would be provided to all enrolling students.

Effective controls to ensure compliance with statutory requirements for the collection and use of SSNs and extra care when maintaining the SSNs reduce the risk that SSNs may be used for unauthorized purposes.

Recommendation: The District should establish procedures to ensure that the purpose for the collection and use of student SSNs is communicated in writing consistent with State law.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2021-015.

⁶ Section 119.071(5)(a), Florida Statutes.

⁷ Section 1008.386(1), Florida Statutes.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2022 through September 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2021-015.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency

and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2021-22 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined District records supporting selected access privileges to District enterprise resource planning system finance and human resources applications to determine the appropriateness and necessity of the access based on employee job duties and user account functions. Specifically, from the population of 254 employees with such access, we reviewed the access privileges for 35 selected employees to determine the necessity for the access and whether the access prevented the performance of incompatible duties.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers (SSN). Specifically, from the population of 331 employees who had access to sensitive personal student information, we examined the access privileges of 30 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job duties.
- Reviewed District procedures for complying with Section 119.071(5), Florida Statutes, regarding SSN collection.
- Inquired whether the District had any expenditures or entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period.
- From the population of expenditures totaling \$11.4 million and transfers totaling \$3.7 million during the period July 2021 through March 2022 from nonvoted capital outlay tax levy proceeds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$2.4 million and \$0.1 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of \$320,868 total workforce education program funds expenditures for the period July 2021 through March 2022, selected 30 expenditures totaling \$192,348 and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).

- From the population of 72 industry certifications eligible for the 2021-22 fiscal year performance funding, examined 21 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,021 reported contact hours for 30 selected students from the population of 51,947 contact hours reported for 206 adult general education instructional students during the Fall 2021 Semester to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2021-22 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the Web site contained the required graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Examined financial reports and analyses presented to the Board during the audit period to determine whether the Board monitored financial results and related budget estimates.
- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services pursuant to Section 218.391, Florida Statutes, for the 2020-21 and 2021-22 fiscal years.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Reviewed District employment contracts and identified one contract (Superintendent's contract) that contained severance pay provisions. We evaluated severance pay provisions in that contract to determine whether the provisions complied with Section 215.425(4), Florida Statutes.
- Examined District records to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and to determine whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records supporting teacher salary increase allocation payments totaling \$2.9 million for the audit period to 1,120 instructional personnel to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE and used the funds in compliance with Section 1011.62(16), Florida Statutes (2021).
- Examined District records for the audit period for 30 employees and 32 contractor workers selected from the population of 2,028 employees and 739 contractor workers to determine whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures addressing the ethical conduct of instructional personnel and school administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and also investigation requirements of all reports for alleged misconduct to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6) and (7)(b)3. and Section 1012.796(1)(d)1., Florida Statutes.

- From the five significant construction projects with expenditures totaling \$3.6 million, selected one construction management contract project with a guaranteed maximum price totaling \$2.6 million and examined documentation for selected project expenditures totaling \$497,799 to determine compliance with Board policies and District procedures and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
 - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored subcontractor selections, licensures, and payments totaling \$103,339 for consistency with CME and subcontractor contracts and subcontractor low bids.
 - Three construction manager payments totaling \$364,228 and one architect payment totaling \$133,571 were sufficiently supported and complied with contract terms.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07 and 1006.12, Florida Statutes; and Section 1011.62(13), Florida Statutes (2021).
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Section 1012.584, Florida Statutes; Section 1011.62(14), Florida Statutes (2021); and SBE Rule 6A-1.094124, Florida Administrative Code.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Evaluated District procedures for determining maintenance department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- From the population of payments totaling \$2.6 million during the period July 2021 through March 2022 related to 81 contracts for services other than construction, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$1.4 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.

- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



School District of Indian River County

6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

David K. Moore, Ed.D. - Superintendent

Sherrill F. Noman, CPA
State of Florida Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399

November 1, 2022

Reference: 2021-2022 Operating Audit and Responses for the period ending June 30, 2022.

Dear Ms. Norman,

Pursuant to your letter dated October 18, 2022 regarding the 2021-2022 Operational Audit for the School District of Indian River County (SDIRC), please find below our written explanation and corrective action plans. The operational audit was for the fiscal year ending June 30, 2022.

Finding 1, 2, 3, 4 and 5 corrective actions plans have been initiated in the 2022-23 school year.

Finding 1: Youth Mental Health Awareness and Assistance Training

Corrective action has been implemented to address the finding.

1. Training has been scheduled starting June 1, 2022 continuing until January 30, 2023 where over 1000 district staff will be trained.

Finding 2: School Safety – School Resource Officer Services

Corrective action has been implemented to address this finding.

1. SDIRC Security Department provided Crisis Intervention Training (CIT) training to all city and county School Resources Officers (SRO) on August 3rd, 2022. All active SROs were trained and are in compliance. Copies of their certificates were scanned and are on file with SDIRC Mental Health Staff. SDIRC will hold copies of these training certificates and will not rely on the law enforcement agencies (LEA) to provide copies to confirm compliance. One untrained SRO was hired after the annual CIT training was offered and missed the make-up CIT training due to COVID. This SRO has since resigned from the Indian River County Sheriff's Office (IRCSO).

The SDIRC has also implemented an internal tracking document to record all SRO and their required training.

Dr. Mara Schiff • Jacqueline Rosario • Dr. Peggy Jones • Teri L. Barenborg • Brian M. Barefoot
District 1 • District 2 • District 3 • District 4 • District 5

Transforming education to inspire & empower ALL students to maximize their full potential.
Equal Opportunity Educator and Employer

Finding 3: Fiscal Transparency

Corrective action has been implemented to address this finding.

1. The district is required to post six graphical representations of summary financial efficiency data and fiscal trend information. During the audit it was discovered all six of the representations were missing.
 - a. This finding was addressed, and the district's website was update in September 2022.
 - b. The district will ensure all future representations are displayed as required.

Finding 4: Construction Manager – Subcontractor Selection, Qualifications, and Payment Monitoring

Corrective action has been implemented to address this finding.

1. District personnel will be assigned to attend subcontractor bid openings. The District will also request copies of bid tabulations/evaluations.

Finding 5: Social Security Numbers

Corrective action has been implemented to address this finding.

1. The district has developed and implemented a “social security number notification form” that has been incorporated into the new student enrollment process. Schools and the district Enrollment Office have this additional form that is to be completed during the enrollment process. Parents of new students will also receive an email containing this new form and all other required information when enrolling their student. These new procedures were implemented in July 2022 and this form has been added to the district's enrollment website.

Sincerely,

A handwritten signature in blue ink, appearing to read 'DK Moore', with a large circular flourish at the end.

David K. Moore, Ed.D.
Superintendent